

64:04:01:36. Adjustments to agricultural land with limited use and review of adjustments. Agricultural land with crop-rated soils shall be valued as non-cropland if it is actually limited to non-crop uses by:

- (1) a permanent easement,
 - (2) a contractual provisions imposed by the Office of Schools and Public Lands,
- or
- (3) an ordinance enacted to protect water supplies.

The owner of such property shall notify the county Director of Equalization of the limited use and provide a copy of the easement or ordinance. The Office of School and Public Lands shall provide a list of all contracts under subdivision (2) to the county Director of Equalization where the property is located.

For purposes of this section, the term “permanent easement” means an easement recorded in the county register of deeds office limiting the use of the land to non-crop purposes. The easement must run for at least 29 years from the date it was first created.

Each Director of Equalization shall review all property adjusted pursuant to this section at least every five years. The review shall include verification with the owner that the land is still limited to non-crop uses by a permanent easement or a contractual provision imposed by the Office of School and Public Lands.